CFO IPR
for
Deputy Commanding General

DCSRM, HQ USACE
December 22, 1998

Agenda

- Items from Previous IPR Ms. Sheridan

- Commanders Assessment COL Hutchison

- Real Property Efforts Mr. McNiff

- Audit (CEAO) Feedback Mr. Templeton

- USAAA Comments Mr. Bentz
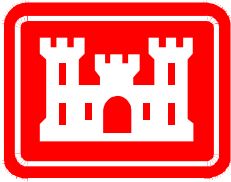
- Open Discussion

Previous IPR Items

- List of Due Outs (Policy to Field) to DCG.

- Provide AAA Milestones.

- Tell Commanders What Reports They Can Monitor for CFO Compliance.

- FWIS Note: CFO on DCSRM Home Page.

- Status on Net Cost Statement.

- Provide Commanders Complete List of CFO Issues.

- Provide Status of Funds Balance with Treasury.
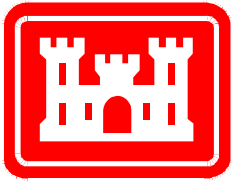
List of Due Outs

- **Guidance on Real Property**
  - Target -   21 Sep 98
  - Published -   12 Nov 98

- **Definitions & Classification of Assets (Intangible; heritage, etc.)**
  - Target -   Aug 98
  - Revised -   15 Jan 99

- **PRIP Documentation**
  - Target -   Sep 98
  - Revised -   31 Dec 98
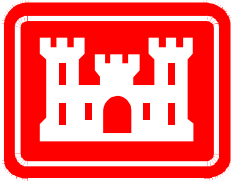
List of Due Outs
(continued)

- **Long-term Receivables**
  - ➢ Completed -   11 Dec 98
- **Additions & Betterment to Capitalized Assets Funded by Multiple Appropriations**
  - ➢ Estimate -   28 Dec 98
- **Issue SQL Plus Guidance (Adequate Controls)**
  - ➢ Estimate -   31 Dec 98
- **Depreciation of Civil Works Assets**
  - ➢ Estimate -   15 Jan 99

- **Provide AAA Milestones based on feedback from MSC**
  - ➤ Estimate -   13 Jan 99
- **Tell Commanders What Reports They Can Monitor for CFO Compliance**
  - ➤ Publish List - Estimate -   31 Dec 98
  - ➤ Publish Instructions - Estimate -   22 Jan 99
- **CFO on DCSRM Home Page -   25 Nov 98**
  - ➤ FWIS - Advertised
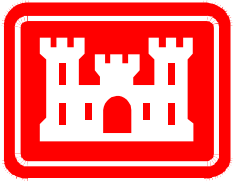
CFO on the RM Home Page

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- **www.usace.army.mil/ inet/functions/rm/**
- **Now there:**
  - ➢ **24 Nov 98 IPR to DCG**
  - ➢ **CEFMS SQL Queries Download**
  - ➢ **Link to Finance Center CFO Site**

- **Info Papers**
  - ➢ **Statement of Net Costs**
  - ➢ **CEFMS User Access Permissions**
  - ➢ **SQL Plus**
  - ➢ **General Ledger Asset Cost Tables**
  - ➢ **Reconciliation of Funds Balance with Treasury**
  - ➢ **Abnormal Balances**
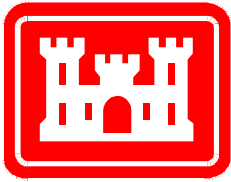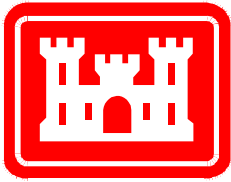
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- ● **Status on Net Cost Statement**
    - ➢ Crosswalk for CFO Reports for FY98 -   31 Dec 98
    - ➢ FY99 Reports Complete Programming -   Jun 99
- ● DCSRM sent Memo providing Commanders a complete list of CFO Issues -   24 Nov 98

Fund Balance with Treasury

MSC / FOA	# ACTIVE SITES	# INACTIVE SITES	NET IMBALANCE as of 14 Dec 98	CORRECTION DATE
LRD	0	4	$4,749,181	Jan-99
MVD	0	4	103,902	Dec-98
NAD	4	0	14,216,951	Mar-99
NWD	0	2	64,239	Dec-98
POD	1	1	2,561,754	Feb-99
SAD	0	3	3,284,389	Dec-98
SPD	1	2	661,156	Mar-99
SWD	0	2	113,020	Dec-98
HNC	0	1	0	Completed
TAC	1	0	1,110,626	Mar-99
ERDC	0	1	2,502	Jan-99
HECSA	1	0	7,001,714	Dec-98
UFC	1	0	2,451,068	Mar-99
Corporate	NA	NA	4,383,953	Jun-99
TOTAL	9	20	$40,704,455	

✔ Completed and closed: Huntsville Center, Wilmington District
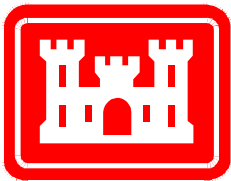
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MSCs Self-Assessments

As of 30 November 1998

	MVD	NAD	SAD	NWD	LRD	POD	SPD	SWD	HNC	TAC	ERDC	HECSA
Labor Cost Transfers	Non-Compliant (changed)	Compliant (changed)	Validating (changed)	Non-Compliant (changed)	Compliant	Compliant	Non-Compliant (changed)	Compliant	Compliant	Non-Compliant (changed)	Non-Compliant	Compliant
Asset Cost Table Reconciliation	Non-Compliant	Non-Compliant	Non-Compliant	Non-Compliant (changed)	Non-Compliant	Non-Compliant	Non-Compliant	Non-Compliant	Non-Compliant	Non-Compliant (changed)	Non-Compliant	Non-Compliant
Intangible Assets	Validating	Non-Compliant (changed)	Non-Compliant (changed)	Non-Compliant (changed)	Compliant	Compliant (changed)	Compliant	Non-Compliant (changed)	Compliant (changed)	N/A	Non-Compliant	Non-Compliant (changed)
Zero Valued Assets	Validating	Non-Compliant (changed)	Non-Compliant (changed)	Non-Compliant (changed)	Non-Compliant (changed)	Compliant (changed)	Non-Compliant	Compliant (changed)	N/A	N/A	Non-Compliant	Non-Compliant (changed)
Treasury Reconciliation	Compliant (changed)	Non-Compliant	Non-Compliant	Non-Compliant (changed)	Non-Compliant	Non-Compliant	Compliant	Compliant	Compliant	Non-Compliant (changed)	Compliant (changed)	Compliant
Delinquent Accounts Receivable	Non-Compliant	Non-Compliant	Non-Compliant	Non-Compliant (changed)	Non-Compliant	Compliant (changed)	Non-Compliant	Non-Compliant (changed)	Non-Compliant	Non-Compliant (changed)	Non-Compliant	Compliant
Long-Term Accounts Receivable	Validating	Non-Compliant	Non-Compliant	Compliant	Non-Compliant	N/A	Non-Compliant	Compliant	Non-Compliant	Non-Compliant	N/A	Compliant

Legend:
- 🟩 Compliant
- 🟥 Non-Compliant
- ⬜ Validating
- ⬛ N/A (gray)
- 🟦 Rating Changed
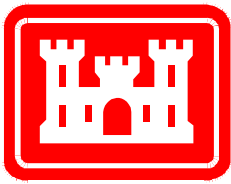
MSCs Self-Assessments
through 30 November 1998

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Legend: N/A (gray), Compliant (green), Non-Compliant (red), Validating (white)

Initial: N/A = 6, Compliant = 27, Non-Compliant = 31, Validating = 8
Nov: N/A = 5, Compliant = 23, Non-Compliant = 52, Validating = 4

Categories: Initial, Nov, Dec, Jan, Feb, Mar, Apr
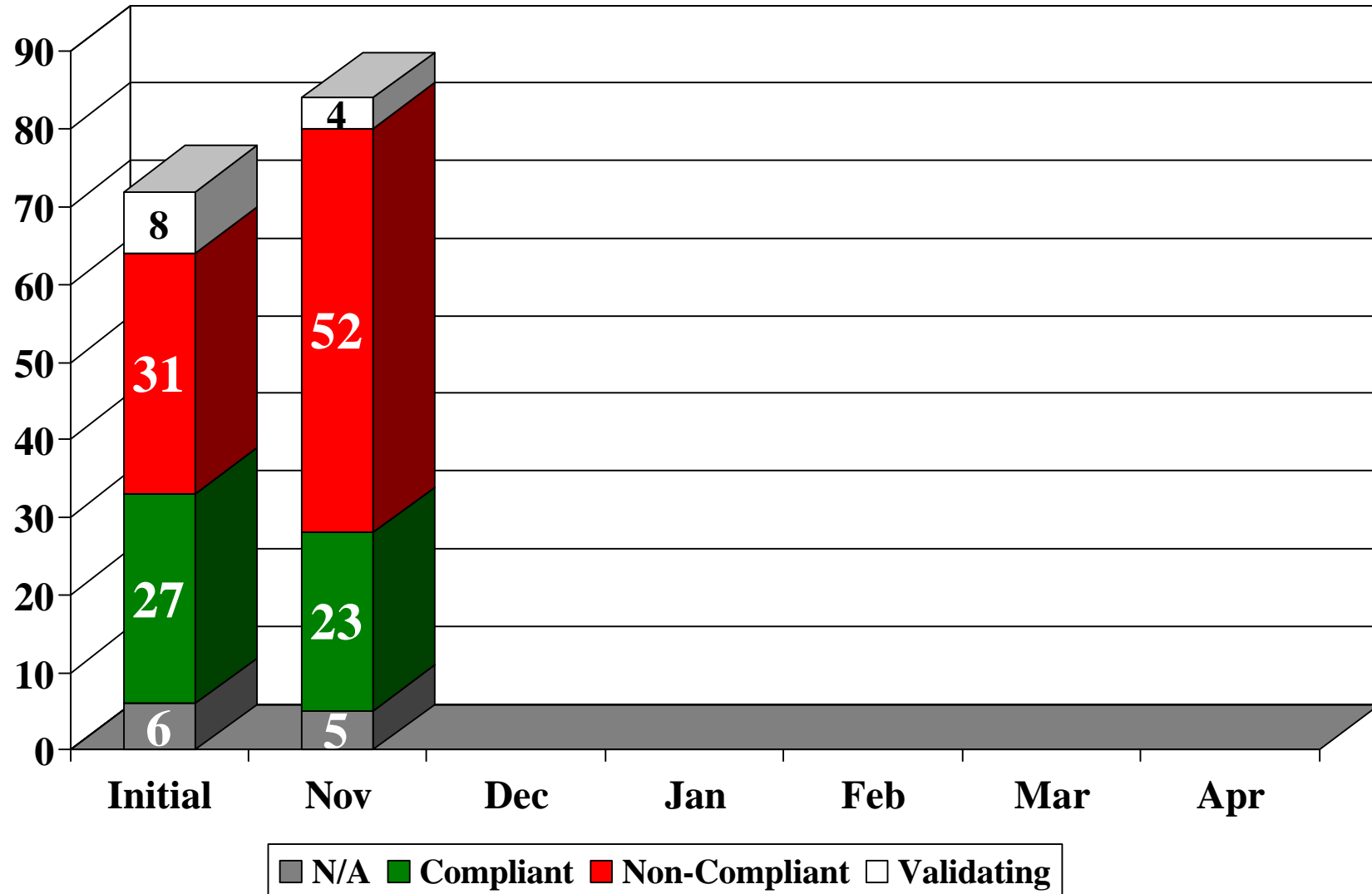
Real Estate
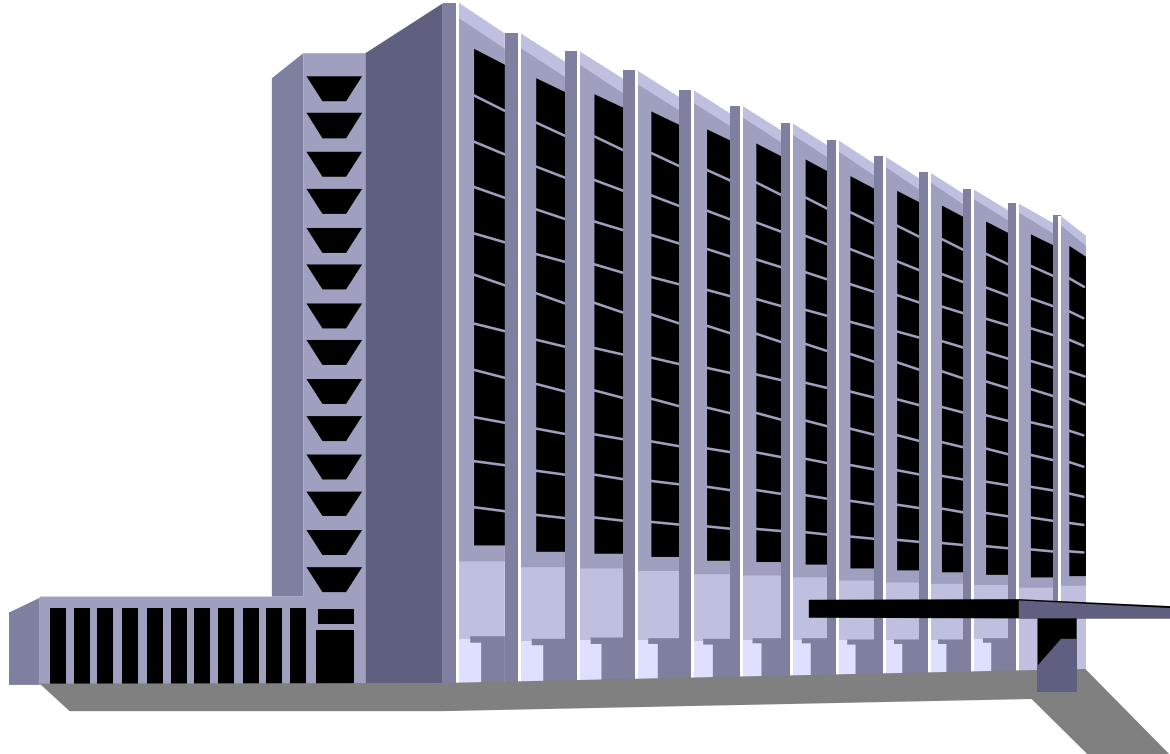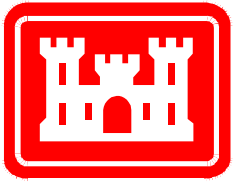
USACE CFO Real Property Reconciliation for Land

- Work Group tested and accepted script to record land tracts at project level.

- Confirmed limited data quality problems do exist.

- Land conversion process should begin in January 99 (already underway).

- RSSC develop plan to assist MSCs with Real Property Reconciliation prior to conversion
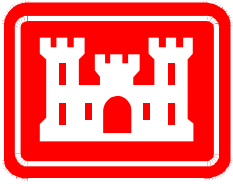
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Reconciliation/Conversion Plan

● **Deployment process will follow these steps:**

➢ Reports run to reconcile REMIS and CEFMS. Districts must reconcile before proceeding.

➢ After reconciliation with RECONCAST report, RSSC will run a set of reports to assist District reconciliation and to insure detail data quality.

➢ Upon completion of data cleanup, RSSC will run Project Level Land script in a test environment prior to production run at Districts.
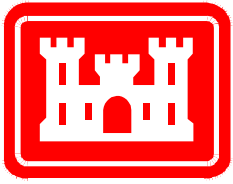
- We are starting the conversion with the simpler databases first, (e.g. Chicago, POD, etc.)

- We are updating the MSCs concerning concerning details of conversion.

- We will advise each MSC if a district fails the pre-requisite conversion tests and why it failed.

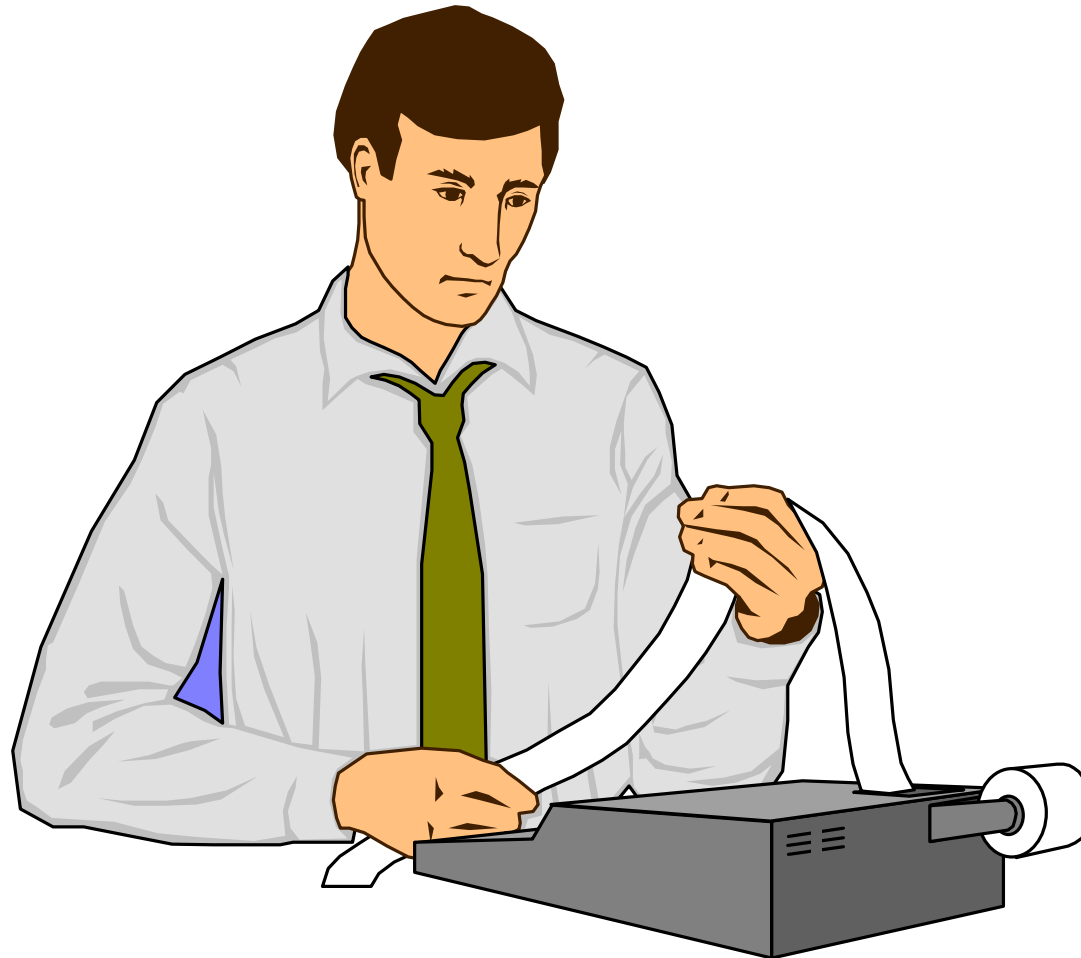- Deadline for completion is 1 April 1999

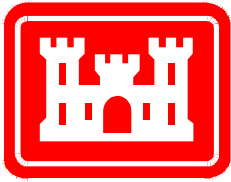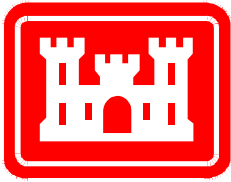# Audit

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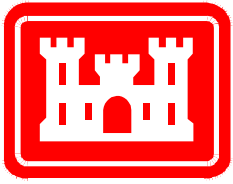
AAA Current Events

(since 11/24)

- Performing Monthly Queries of Issues

- Reviewed "Tract Rollup Scripts" at SAD

- Attended LRD CFO Conference

- Visited USACE FC to Work Statement Compilation
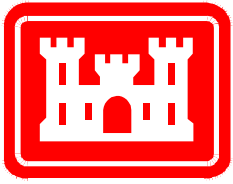
- Issued Lessons Learned Final Assessment Report

AAA Upcoming Events
(January)

- **Evaluate Corps-wide Consolidated Financial Statements**

- **Issue FY 98 Financial Statement Draft Report**

  - ✦ To Include Internal Control Reports

- **Issue 3 Cycle Memos**

  - ✦ Real Property, YE Closeout, Compilation

Discussion